

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE INSPECTOR GENERAL**

**DISTRICT OF COLUMBIA  
PUBLIC SCHOOLS  
BUDGETARY COMPARISON  
SCHEDULE FOR  
FISCAL YEAR 2005**



**CHARLES J. WILLOUGHBY  
INSPECTOR GENERAL**

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
**Office of the Inspector General**

Inspector General



April 11, 2006

The Honorable Anthony A. Williams  
Mayor  
District of Columbia  
John A. Wilson Building, Suite 600  
1350 Pennsylvania Avenue, N.W.  
Washington, D.C. 20004

The Honorable Linda W. Cropp  
Chairman  
Council of the District of Columbia  
John A. Wilson Building, Suite 504  
1350 Pennsylvania Avenue, N.W.  
Washington, D.C. 20004

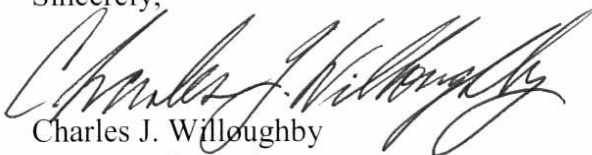
Dear Mayor Williams and Chairman Cropp:

As part of our contract for the audit of the District of Columbia's general purpose financial statements for fiscal year (FY) 2005, BDO Seidman LLP submitted the enclosed final report on the District of Columbia Public Schools (DCPS) Budgetary Comparison Schedule – Governmental Funds (the Schedule).

BDO Seidman LLP opined that the Schedule presents fairly, in all material respects, the original budget, final budget and actual revenues, expenditures, and other sources/uses of DCPS, which represent a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2005, in conformity with accounting principles generally accepted in the United States of America.

If you have questions or need additional information, please contact William J. DiVello, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,

  
Charles J. Willoughby  
Inspector General

Enclosure

CJW/ws

cc: See Distribution List

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**TABLE OF CONTENTS**

**Introductory Section**

School Officials..... 1

Transmittal Letter.....2

**Financial Section**

Independent Auditors Report.....5

Budgetary Comparisons Schedule – Governmental Funds.....6

Notes to the Budgetary Comparisons Schedule – Governmental Funds.....7

Schedule of Expenditures – Budget and Actual – Gov. Funds.....13

## **District of Columbia Public School (DCPS)**

### **Annual Budgetary Comparisons Schedule September 30, 2005 School Officials**

#### **Board of Education**

<b>Ms. Peggy Cooper Cafritz</b>	<b>President</b>
<b>Ms. Carolyn Graham</b>	<b>Vice President (At Large)</b>
<b>Ms. JoAnne Ginsberg</b>	<b>Appointed Board Member</b>
<b>Mr. Jeff Smith</b>	<b>District 1 (Wards 1 &amp; 2)</b>
<b>Mr. Victor Reinoso</b>	<b>Secretary (Wards 3 &amp; 4)</b>
<b>Mr. Tommy Wells</b>	<b>District 3 (Wards 5 &amp; 6)</b>
<b>Mr. William Lockridge</b>	<b>District 4 (Wards 7 &amp; 8)</b>
<b>Ms. Carrie Thornhill</b>	<b>At Large</b>
<b>Mr. Robin Martin</b>	<b>Treasurer (At Large)</b>
<b>Ms. Ronetta Johnson</b>	<b>Student Representative</b>
<b>Ms. Janeese Lewis</b>	<b>Student Representative</b>

#### **School Officials**

<b>Dr. Clifford B. Janey, Ed. D</b>	<b>Superintendent</b>
<b>Dr. Robert Rice</b>	<b>Special Assistant to the Superintendent</b>
<b>Mr. Peter Parham</b>	<b>Chief of Staff</b>
<b>Mr. John D. Musso, RSBA</b>	<b>Chief Financial Officer</b>
<b>Mr. Thomas M. Brady</b>	<b>Chief Business Operation Officer</b>
<b>Dr. Meria J. Carstarphen</b>	<b>Chief Accountability Officer</b>
<b>Dr. Hilda Ortiz</b>	<b>Chief Academic Officer</b>
<b>Ms. Nicole Conley</b>	<b>Director of Resources Allocation</b>
<b>Ms. Michelle Walker</b>	<b>Chief of Strategic Planning and Policy</b>
<b>Ms. Abbey G. Hairston</b>	<b>General Counsel</b>

#### **DCPS/OCFO Officials**

<b>Mr. John D. Musso, RSBA</b>	<b>Chief Financial Officer</b>
<b>Mrs. Sabina E. Acquah</b>	<b>Chief Management Officer</b>
<b>Mr. Barry W. Miller</b>	<b>Deputy, CFO/Budget Director</b>
<b>Mr. Abinet Y. Belachew, CPA</b>	<b>Controller</b>
<b>Mr. Robert Braddock</b>	<b>Budget Officer</b>

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
Office of the Chief Financial Officer**

**District of Columbia Public Schools**



**MEMORANDUM**

**TO:** Peggy Cooper Cafritz, School Board President  
Carolyn Graham, School Board Vice-President  
School Board Members

**FROM:** John D. Musso, RSBA CFO

**DATE:** January, 03, 2006

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The Annual Budgetary Comparison Schedule Governmental Funds and Supplemental information of the District of Columbia Public Schools (DCPS) for fiscal year ended September 30, 2005 is hereby submitted.

This report consists of management's representation concerning the finances of the DCPS. Consequently, management assumes responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management of the DCPS established a comprehensive internal control framework designed both to protect the DCPS's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the DCPS's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the DCPS's comprehensive framework of internal controls is designed to provide reasonable rather than absolute assurance that the financial statements are free from material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The DCPS's financial statements have been audited by BDO, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the DCPS for the fiscal year ended September

30, 2005 are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts, and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and, evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Schools' financial statements for the fiscal year ended September 30, 2005 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

This letter of transmittal is designed to compliment the schedule:

### **PROFILE OF THE SCHOOLS**

Congress, by an Act on May 3, 1802, established the City of Washington with a regular municipal government. This Act, as amended in 1804, was in effect, the first Charter of Washington, DC. It provided for a mayor of the City appointed annually by the President of the United States, and a City Council composed of two chambers, each consisting of nine members, to be elected annually on separate ballots. The mayor appointed all other officers of the corporation.

In accordance with the provisions in the City Charter for the "establishment and superintendence of schools," the City Council on December 5, 1804, passed an act "to establish and endow a permanent institution for the education of youth in the City of Washington," which provided for a board of trustees of public schools for white children. The act also provided an annual appropriation of not to exceed \$1,500 for the support of the schools, to allow for the instruction of the children of the poor, who alone received free tuition.

At the first meeting of the board of trustees, held during August 1805 in the United States Supreme Courtroom, Thomas Jefferson, then President of the United States was elected first president of the Board of Trustees of public schools in the City of Washington, DC.

The evolution of public education in Washington, DC has been one of changing definition, growth, and consolidation. From 1804 to 1874, as the District itself began to grow, four separate boards of trustees represented the local separate jurisdictions of the City of Washington, Georgetown, Washington County, and the public schools operated for black children.

The first public schools in the District opened in 1805 in two little wooden school houses where fewer than fifty students were served by an initial operating budget of \$1,500. In 1981, over 100,000 students are enrolled in 190 schools supported by an estimated budget of \$297,655,154.

A review of nearly two centuries of public education in the District of Columbia reveals a continuing upward struggle to achieve educational excellence against ever-present problems, and uncertain funding resources. Consonant with this tradition, the current Rules of the District of Columbia Board of Education mandate that the educational programs of the Public Schools shall be designed and implemented to provide an equal educational opportunity for all students to attain the knowledge, competencies, and skills which will enable each student to function as a useful citizen. It is with this dedication

that public education in the Nation's Capital approaches the third century of its distinguished history.

Currently, The District of Columbia Board of Education is the official policy making body for education related issues in the city. Its membership is comprised of five elected members (the President is elected city-wide), four members (At-Large) who are appointed by Mayor Williams, and two student representatives.

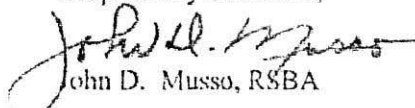
#### **LOCAL ECONOMY & LONG-TERM FINANCIAL PLANNING**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the school system operates. The school system continues to maintain its position of fiscal strength, particularly attributed to effective management and the public administration policy of the City Council and the School Board. Unlike other school districts, DCPS acts in the capacity of both a Local and the State Educational Agency. The majority of DCPS revenues come from local funds. The Appropriated budget (Local) for FY 05 is more than \$760M.

The preparation of this report would not have been possible without the efficient and dedicated services of the DCPS Office of the Chief Financial Officer's staff. We would like to express our appreciation to all members who assisted and contributed to its preparation. I want to especially thank Mr. Abinet Belachew, DCPS/OCFO Controller, for his leadership in preparation of the DCPS closing process. Credit also must be given to the DCPS Board, the Superintendent, the Council of the District of Columbia, the DC Chief Financial Officer, and associated cluster agencies for their unfailing support for maintaining the highest standards of professionalism in the management of the Schools' finances. We also acknowledge parents and community members for their interest and support of the DCPS.

It is with the support of all of these dedicated stakeholders that the DCPS will strive to meet the needs and differences of every child every day.

Respectfully submitted,

  
John D. Musso, RSBA  
Chief Financial Officer



## Independent Auditors Report

### The Members

Board of Education of the District of Columbia  
Washington, D.C.

We have audited the accompanying Budgetary Comparison Schedule – Governmental Funds (the Schedule) of the District of Columbia Public Schools (DCPS), which represents a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2005. This Schedule is the responsibility of DCPS's management. Our responsibility is to express an opinion on this Schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in note 2, the Schedule presents only DCPS's original budget, final budget and actual revenues, expenditures, and other sources/uses, which is not a complete presentation of the financial position or changes in financial position of DCPS or the District of Columbia. Furthermore, the accompanying Schedule presents only a portion of the District of Columbia's General Fund and Federal and Private Resources Fund and it does not purport to, and does not, present the financial position or changes in financial position of DCPS or the District of Columbia as of and for the year ended September 30, 2005.

In our opinion, the Schedule presents fairly, in all material respects, the original budget, final budget and actual revenues, expenditures, and other sources/uses of DCPS, which represents a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2005, in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the Schedule. The Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization is presented for the purposes of additional analysis and is not part of the Schedule. The Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization has been subjected to the auditing procedures applied in the audit of the Schedule and, in our opinion, is fairly stated in all material respects in relation to the Schedule taken as a whole.

*BDO Seidman, LLP*

January 19, 2006

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
 Budgetary Comparison Schedule - Governmental Funds  
 Year Ended September 30, 2005  
 (in thousands)

	Local Funds			Federal, Private and Other Sources			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>REVENUES AND OTHER SOURCES:</b>									
LOCAL REVENUES - 2005	\$ 776,590	\$ 776,578	\$ (12)	\$ -	\$ -	\$ -	\$ 776,590	\$ 776,578	\$ (12)
LOCAL REVENUES - 2006	4,799	4,799	-	-	-	-	4,799	4,799	-
OTHER SOURCES	-	-	-	13,707	9,907	(3,800)	13,707	9,907	(3,800)
FEDERAL CONTRIBUTIONS	-	-	-	151,150	138,710	(12,440)	151,150	138,710	(12,440)
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>781,389</b>	<b>781,377</b>	<b>(12)</b>	<b>164,857</b>	<b>148,617</b>	<b>(16,240)</b>	<b>946,246</b>	<b>929,994</b>	<b>(16,252)</b>
<b>EXPENDITURES AND OTHER USES:</b>									
<b>PERSONAL SERVICES:</b>									
REGULAR PAY	377,321	349,120	28,201	1,245	10,542	(9,297)	378,566	359,662	18,904
TEMPORARY PAY	45,206	96,926	(51,720)	43,900	34,898	9,002	89,106	131,824	(42,718)
ADDITIONAL GROSS PAY	4,129	5,460	(1,331)	6,811	5,253	1,558	10,940	10,713	227
FRINGE BENEFITS	66,100	51,065	15,035	6,709	6,047	662	72,809	57,112	15,697
OVERTIME	3,637	5,777	(2,140)	1,107	2,227	(1,120)	4,744	8,004	(3,260)
<b>OTHER THAN PERSONAL SERVICES:</b>									
SUPPLIES	17,736	8,602	9,134	7,251	6,868	383	24,987	15,470	9,517
UTILITIES	24,652	29,440	(4,788)	200	237	(37)	24,852	29,677	(4,825)
TELECOMMUNICATIONS	6,528	5,727	801	904	781	123	7,432	6,508	924
RENT	5,519	6,274	(755)	-	-	-	5,519	6,274	(755)
CUSTODIAL	33	16	17	-	-	-	33	16	17
SECURITY	282	13,353	(13,071)	-	-	-	282	13,353	(13,071)
OTHER SERVICES AND CHARGES	22,493	17,406	5,087	16,561	12,734	3,827	39,054	30,140	8,914
CONTRACTS	58,735	33,554	25,181	30,952	27,287	3,665	89,687	60,841	28,846
SUBSIDIES AND TRANSFER	108,484	134,609	(26,125)	40,719	36,848	3,871	149,203	171,457	(22,254)
EQUIPMENT	30,871	14,385	16,486	8,498	6,585	1,913	39,369	20,970	18,399
DEBT SERVICES	9,663	9,663	-	-	-	-	9,663	9,663	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>781,389</b>	<b>781,377</b>	<b>12</b>	<b>164,857</b>	<b>150,307</b>	<b>14,550</b>	<b>946,246</b>	<b>931,684</b>	<b>14,562</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES - BUDGETARY BASIS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,690)</b>	<b>\$ (1,690)</b>	<b>\$ -</b>	<b>\$ (1,690)</b>	<b>\$ (1,690)</b>

See Accompanying Notes to Budgetary Comparison Schedule - Governmental Funds



**District of Columbia Public Schools**  
Notes to the Budgetary Comparison Schedule – Governmental Funds  
Fiscal Year Ended September 30, 2005  
(Dollars in Thousands)

**(1) Summary of Significant Accounting Policies**

**Background**

The mission of the District of Columbia Public Schools (DCPS and/or the Schools) is to provide comprehensive publicly supported education to students from pre-kindergarten through grade twelve. Services include programs at the elementary, junior and senior high school levels, as well as special education for handicapped students and career training opportunities for adults at career development centers.

The Schools are an independent, but not legally separate, agency of the District of Columbia (District) and are included in the District's budgetary request to the United States Congress (Congress). The School budget is subject to approval by the Council of the District, and is subject to congressional appropriation as part of the overall budget appropriation for the District for each fiscal period.

The District of Columbia Board of Education (the Board) is the official policy making body for educational related issues in the city. Its membership is comprised of five (5) elected members (the President is elected city-wide), four members (at-large) who are appointed by the mayor, and two student representatives. The School Board of the District of Columbia Public Schools appoints the Superintendent. The Superintendent is the Chief executive and administrative head of the Public School Division.

The accounting and reporting policies followed by the Schools in the presentation of the Budgetary Comparison Schedule – Governmental Funds (the Schedule) conform to accounting principles generally accepted in the United States of America (GAAP). The following is a summary of the Schools' significant accounting policies.

**(2) Financial Reporting Entity**

The Schools are considered an agency of the District's reporting entity because it is not legally separate, and the District thus holds its corporate powers. The majority of the School's local revenues are received from the District. In fiscal year 2005, the Schools received appropriations from the District representing 20% of the District's total general fund revenue. Further, the Schools are subject to the budgetary procedures followed by the District in its annual request to Congress. As an agency of the District, the financial position and results of operations of the Schools are included in the District's basic financial statements.

The accompanying schedule and notes presents only DCPS's original budget, final budget, and its results of operations on a budgetary basis. Therefore, the accompanying schedule and notes presents only a portion of the District of Columbia's General Fund and Federal and Private Resources Fund (governmental funds) and is not intended to present the complete financial position or changes in financial position of the Schools or the District as a whole in conformity with accounting principles generally accepted in the United States of America.

Excluded from the accompanying schedules are:

- Depreciation on all capital assets used by the Schools;
- Interest expense and related debt service costs on general obligation debt issued by the District to fund the Schools capital improvements program.



**District of Columbia Public Schools**  
Notes to the Budgetary Comparison Schedule – Governmental Funds  
Fiscal Year Ended September 30, 2005  
(Dollars in Thousands)

**(3) Measurement Focus and Basis of Accounting**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statement. Thus, the accounting and financial reporting treatment applies to a fund or activity is determined by its measurement focus.

**(a) Measurement Focus**

All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. Operating statements of these funds present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets.

**(b) Basis of Accounting**

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (that is when they become both measurable and available.) “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. However, certain expenditures and liabilities such as compensated absences, claims and judgments, and special termination benefits are recorded in the governmental fund statements only when they mature or become due for payment within the period.

Intergovernmental revenues are amounts derived through agreements with other governments. In general, these revenues are comprised of contributions and grants made by the Federal government to the District. Contributions are recognized as revenue when received. Generally, entitlements and shared revenues are recognized when available. Resources arising from grants are usually subject to certain eligibility requirements; therefore, most grant revenues are recognized as revenue only when the conditions of the grants are met. Grant funds received before all eligibility requirements are met are recorded as deferred revenue.

**(c) Local Revenues-2005 and 2006**

Local revenues represent an allocation of the District’s General Fund revenues that support the operations of the Schools. The amount of allocation is limited, by the Appropriation Act, to only amounts originally approved, subsequent supplemental appropriations, and reprogrammings.

As documented in the FY 2005 Appropriations Act, D. C. Public Schools is authorized to receive a ten per cent (10%) advance on the FY 2006 Appropriation (local revenues) in July to facilitate the opening of school in September.

**(d) Compensated Absences**

The School’s policies allow employees to accumulate unused sick leave with no maximum limitation. Pursuant to the Teacher’s Union contract, unused sick leave may be paid out annually upon teacher request. Vacation (annual) leave may be accumulated up to 240 hours. The DCPS records vacation and teacher’s sick leave as an expenditure in the schedule only to the extent that it matures or comes due for payment.

**District of Columbia Public Schools**  
Notes to the Budgetary Comparison Schedule – Governmental Funds  
Fiscal Year Ended September 30, 2005  
(Dollars in Thousands)

**(e) Claims and Judgments**

The Schools record claims and judgments to the extent that they are to be funded from its appropriations. The claims and judgments that are recorded by Schools consist of employee wage suits, claims resulting from union negotiated contracts, special education suits, and adjustments of federal awards. All other major judgments and claims are appropriated in another functional level of the District's budget.

**(f) Interfund Activity**

The effect of interfund activity has been eliminated from the schedule.

**(g) Indirect Costs**

The District and the Schools do not allocate indirect costs to the functional levels for budgetary and actual purposes and those costs are not included in the accompanying schedule.

**(h) Fringe Benefits**

The fringe benefits for employees of the District are budgeted and expended at the functional level. Health, disability, workers compensation and retirement benefits associated with Schools' employees are included in the accompanying schedule.

**(i) Repairs and Maintenance**

Costs of repairs and maintenance to capital assets utilized by the Schools are budgeted and expended at the Schools' functional level and are included in the accompanying schedule. Costs of improvements to capital assets are budgeted and expended in the School Capital Project Fund and are not included in the accompanying schedule.

**(4) Basis of Budgeting and Budgetary Control Policies**

The budgetary data included in the Schedule was a component of the overall District budget request approved by the U.S. Congress. Although the Board of Education developed a separate budget request, which was submitted to the Mayor to support the Schools' fiscal 2005 operational needs, the budget ultimately approved and included in the accompanying schedule represents an allocation from the District's final approved budget.

**Process**

About March 15 of each year, the Mayor submits to the Council an all sources budget for the general fund, for the fiscal year commencing the following October 1. The Council holds public hearings and adopts the budget through passage of a budget request act. The Mayor may not forward and the Council may not adopt any budget for which expenditures and other financing uses exceed revenues and other financing sources. A project-length financial plan is adopted for the General Capital Improvements Funds. About June 1 of each year, the Mayor approves the adopted budget and forwards it to the President of the United States for review. Early in June of each year, the President submits the reviewed budget to Congress which conducts public hearings and enacts the budget and the authorized Federal payment in-lieu-of taxes through passage of an appropriation law.

**Appropriation Act**

The legally adopted budget is the annual appropriation public law (Appropriation Act) enacted by Congress and signed by the President. The Appropriation Act authorizes expenditures at the function level or by appropriation title, such as Public Safety and Justice, Human Support Services or Public Education. Congress must enact a revision that alters the total expenditures of any function. The District may request a

**District of Columbia Public Schools**  
Notes to the Budgetary Comparison Schedule – Governmental Funds  
Fiscal Year Ended September 30, 2005  
(Dollars in Thousands)

revision to the appropriated expenditure amounts in the Appropriation Act by submitting to the President and Congress a request for a supplemental appropriation.

Pursuant to the Reprogramming Policy Act (D. C. Official Code 47-361(2001), as amended), the District may reallocate budget amounts within appropriation title. The appropriated budget amounts in the Budgetary Comparison Statement include all approved reallocations. This statement reflects budget to actual comparisons at the function level (or appropriation title). Appropriated actual expenditures and uses may not legally exceed total appropriated budgeted expenditures and uses at the function level as shown on this statement. A negative expenditure variance in the budgetary comparison statement for a particular function is a violation of the Anti-Deficiency Act (31 U.S.C. 1341, 1342, 1349, 1351) and the District of Columbia Anti-Deficiency Act (D.C. Official Code 47-355.01-355.08, 2001). Also, a violation of the D.C. Anti-Deficiency Act exists if there is a negative expenditure variance for a particular purpose or object of expenditure within an appropriation. There were no violations of these Acts as of September 30, 2005, although immaterial, technical violations of the D.C. Anti-Deficiency Act did occur during the year. These violations were cured by fiscal year-end.

The Appropriation Act specifies expenditures and net surplus or deficit of revenues. The Appropriation Act does not specify revenue amounts. The legally adopted revenue budget is based primarily on the revenue estimates submitted to the President and Congress as modified through legislation. The Budgetary Comparison Statement shows Revenues and Other Sources as presented in the Conference Report (H.R. 108-401) and Expenditures and Other Uses as contained in the Appropriation Act (PL 108-199.)

Local revenues include an allocation of a portion of these funds to the Schools.

**(5) Retirement Plans**

**Teachers' Retirement Plan**

The Teachers' Retirement Plan (D.C. Code 4-601, 11-1561, 31-120) is a component of the District's Retirement Program, which is a single-employer defined benefit pension plan covering the Schools' teachers. The plan provides retirement, death and disability benefits, and annual cost of living adjustments to plan members and beneficiaries.

Participants contribute seven percent 7% (or 8% for teachers hired on or after November 16, 1996) of annual pay minus pay received for summer school. Members may also contribute up to 10% of annual pay toward an annuity in addition to any vested pension. The District and Federal governments make contributions based upon actuarially determined funding requirements. The District did not make a contribution to the Teachers' Retirement Plan for the year ended September 30, 2005.

Teachers who retire at age 55 with 30 years of service, at 60 with 20 years, or at 62 with 5 years are entitled to an annual annuity, payable monthly for life, equal to one and a half percent (1.5%) of their average salary for the highest consecutive 3 years for each year of service up to 5 years, 1.75 percent for each year over 5 years, and 2 percent for each year over 10 years, up to a maximum of 80 percent excluding credit for unused sick leave. Benefits vest upon reaching 5 years of service and increase after retirement based upon inflation. Refunds are made if separation occurs before 5 years of service.

Additional information relating to this plan is available in Note 9 of the District's Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2005.

**District of Columbia Public Schools**  
Notes to the Budgetary Comparison Schedule – Governmental Funds  
Fiscal Year Ended September 30, 2005  
(Dollars in Thousands)

**Civil Service Retirement System**

The Schools administrative and support employees hired before October 1, 1987, participate in the United States Civil Service Retirement System (the System). Employees contribute seven percent (7%) of their annual salary to the federal government, which administers the plan. The District's contribution for most Civil Service covered employees is 8.51%. The federal government provides additional health care and life insurance benefits to certain retired Schools' administrative and support employees under the Federal Employees' Health Benefits Program and the Federal Employees' Group Life Insurance Program with no liability to the Schools.

**District Retirement Plan**

Non-teaching employees hired on or after October 1, 1987 participate in the District's Retirement Plan discussed below and the United States Social Security System. The District's Retirement Plan is a defined contribution plan (D.C. Code 4-601, 11-1561, 31-120) with a qualified trust under Internal Revenue Code Section 401 for permanent full-time employees covered by the Social Security System. The District contributes five percent (5%) of an employee's base salary each quarter. There are no non-employer contributions under this plan. The Schools' employees covered under this plan vest fully after four years of service, following a one-year waiting period. Contributions are reduced if separation occurs before five years of credited service. Contributions are not assets of the District, which has no further liability to this plan.

**Deferred Compensation Plan**

The District offers its employees a deferred compensation plan (D. C, Code 47 - 3601) created in accordance with Internal Revenue Code Section 457. Employees, including teachers, were able to defer the lesser of \$14,000 or 100% of includable compensation in calendar year 2005. Also, an additional deferral of \$4,000 was available to participants who were at least 50 years old before the end of the calendar year. Compensation deferred and incomes earned are taxable when paid, or made available to the participants or beneficiary, upon retirement, death, termination, or unforeseeable emergency. Contributions are not assets of the District which has no further liability to the plan.

**(6) Commitments and Contingencies**

**Operating Leases**

The Schools lease office space from the District under an intra-district arrangement. In addition, other lease expenditures include equipment and vehicles. The total lease expenditures for the fiscal year ended September 30, 2005 were \$10,264. Future minimum lease payments under the operating leases at September 30, 2005 are as follows:

<u>Year</u>	<u>Amounts</u>
2006	\$ 9,369
2007	8,181
2008	6,200
2009	715
2010	728
Thereafter	<u>4,788</u>
Total future minimum lease payments	<u>\$29,981</u>

**District of Columbia Public Schools**  
Notes to the Budgetary Comparison Schedule – Governmental Funds  
Fiscal Year Ended September 30, 2005  
(Dollars in Thousands)

**Self-Insurance**

The Schools, as an agency of the District, participate in the District's self-insurance activities. The District, through a separate appropriation, pays all significant losses arising from a lack of insurance. No significant losses occurred during the fiscal year ended September 30, 2005. Information regarding the District's outstanding liability at September 30, 2005 is presented in the District's CAFR. No separate information related to the Schools is available.

**(7) Federally-Assisted Grant Programs**

The Schools are a recipient of various federal awards used in a variety of educational programs. The Schools are subject to audits in accordance with the Single Audit Act Amendments of 1996 and the grant programs may be subject to additional financial, programmatic and compliance audits by the respective federal grantor agencies.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year Ended September 30, 2005  
(In thousands)

Organization Name	Org Code	Local Funds			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
<b>BOARDS</b>										
BOARD OF EDUCATION	1111	\$ 967	\$ 788	\$ 179	\$ -	\$ -	\$ -	\$ 967	\$ 788	\$ 179
CHARTER SCHOOL OVERSIGHT	1121	307	287	20	-	-	-	307	287	20
TOTAL BOARDS		1,274	1,075	199	-	-	-	1,274	1,075	199
<b>CENTRAL SERVICES</b>										
OFFICE OF THE GENERAL COUNSEL	1311	1,710	1,574	136	-	-	-	1,710	1,574	136
SETTLEMENTS AND JUDGMENTS	1321	1,964	2,053	(89)	-	-	-	1,964	2,053	(89)
OUTSIDE LEGAL FEES	1331	1,570	1,634	(64)	-	-	-	1,570	1,634	(64)
TEACHER LEGAL FUND	1441	1,100	-	1,100	-	-	-	1,100	-	1,100
OFFICE OF COMMUNICATIONS & PUBLIC INFO	1511	615	515	100	-	-	-	615	515	100
CHANNEL 28	1521	401	366	35	399	195	204	800	561	239
COMMUNICATIONS AND BUSINESS REALTION	1531	-	70	(70)	-	-	-	-	70	(70)
INFORMATION AND REFERRAL SERVICES CENTER	1541	174	105	69	-	-	-	174	105	69
TOTAL CENTRAL SERVICES		7,534	6,317	1,217	399	195	204	7,933	6,512	1,421
<b>SUPERINTENDENT'S OFFICE</b>										
OFFICE OF THE SUPERINTENDENT	1211	1,125	1,140	(15)	-	-	-	1,125	1,140	(15)
READING FIRST	3151	-	-	-	677	669	8	677	669	8
STATE COMPLAINT OFFICE	1611	-	-	-	152	234	(82)	152	234	(82)
OFFICE OF THE CHIEF OF STAFF	2111	639	466	173	-	-	-	639	466	173
QUALITY MANAGEMENT	2131	140	176	(36)	-	-	-	140	176	(36)
POLICY DEVELOPMENT	2151	100	118	(18)	-	-	-	100	118	(18)
SUMMER SCHOOL	2361	148	138	10	-	-	-	148	138	10
OFFICE OF THE CHIEF OPERATING OFFICER	4111	1,314	636	678	-	-	-	1,314	636	678
TRANSFORMATION SCHOOLS	7860	1,103	405	698	-	-	-	1,103	405	698
SECURITY	7910	15,001	14,314	687	-	-	-	15,001	14,314	687
CONTINGENCY	7920	6,829	940	5,889	-	-	-	6,829	940	5,889
TOTAL SUPERINTENDENT'S OFFICE		26,399	18,333	8,066	829	903	(74)	27,228	19,236	7,992
<b>SCHOOL ASSISTANT SUPERINTENDENTS</b>										
ASSOC SUPER FOR SCHOOLS & TRANSFORMATION	2411	1,889	1,779	110	318	290	28	2,207	2,069	138
STUDENT RESIDENCY	2371	59	-	59	1,100	131	969	1,159	131	1,028
TOTAL ASSISTANT SUPERINTENDENTS		1,948	1,779	169	1,418	421	997	3,366	2,200	1,166



DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year Ended September 30, 2005  
(In thousands)

Organization Name	Org Code	Local Funds			Federal, Private and Other Sources			Total		Variance Positive (Negative)
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	
<b><u>ASSISTANT SUPERINTENDENT-ACADEMICS</u></b>										
PROFESSIONAL DEVELOPMENT	1451	323	210	113	6,624	6,385	239	6,947	6,595	352
CIVIL RIGHTS AND MULTICULTURAL AFFAIRS	2121	222	246	(24)	-	-	-	222	246	(24)
OFFICE OF THE CHIEF ACADEMIC OFFICER	3111	364	511	(147)	53	7	46	417	518	(101)
OFFICE OF STANDARDS AND CURRICULUM	3211	3,785	1,148	2,637	413	307	106	4,198	1,455	2,743
OFFICE OF ACADEMIC PROGRAMS	3311	159	476	(317)	-	-	-	159	476	(317)
INSTRUCTIONAL TECHNOLOGY	3321	1,593	904	689	799	629	170	2,392	1,533	859
GUIDANCE COUNSELING	3331	294	121	173	385	318	67	679	439	240
INTERNATIONAL PROGRAMS	3341	119	103	16	6	5	1	125	108	17
ADVANCED PROGRAMS	3351	450	203	247	341	274	67	791	477	314
ACCOUNTABILITY, TESTING, RESEARCH & EVAL	3611	3,686	1,089	2,597	5,040	1,784	3,256	8,726	2,873	5,853
OFFICE OF BILINGUAL EDUCATION	3811	2,049	1,480	569	1,562	1,257	305	3,611	2,737	874
OFFICE OF CAREER AND TECHNICAL EDUCATION	3411	1,143	1,016	127	5,597	4,835	762	6,740	5,851	889
TEXTBOOKS	7840	8,676	2,521	6,155	-	-	-	8,676	2,521	6,155
LONG TERM SUBSTITUTES	7820	3,047	2,388	659	-	-	-	3,047	2,388	659
<b>TOTAL ASSISTANT SUPERINTENDENT - ACADEMICS</b>		<b>25,910</b>	<b>12,416</b>	<b>13,494</b>	<b>20,820</b>	<b>15,801</b>	<b>5,019</b>	<b>46,730</b>	<b>28,217</b>	<b>18,513</b>
<b><u>SCHOOL SUPPORT SERVICES</u></b>										
OFFICE OF STUDENT SERVICES	2311	732	632	100	-	-	-	732	632	100
TRANSITORY SERVICES	2321	690	560	130	419	329	90	1,109	889	220
STUDENT AFFAIRS	2331	129	127	2	119	119	-	248	246	2
SCHOOL HEALTH	2341	174	120	54	105	105	-	279	225	54
INTERVENTION SERVICES	2351	93	80	13	1,552	1,442	110	1,645	1,522	123
EXTENDED DAY PROG, SUMMER SCHOOL SATURDA	7810	2,437	975	1,462	2,797	2,804	(7)	5,234	3,779	1,455
OTHER EXTRA DUTY PAY	7830	596	533	63	-	-	-	596	533	63
ATHLETICS	7850	3,030	3,104	(74)	-	-	-	3,030	3,104	(74)
<b>TOTAL SCHOOL SUPPORT SERVICES</b>		<b>7,881</b>	<b>6,131</b>	<b>1,750</b>	<b>4,992</b>	<b>4,799</b>	<b>193</b>	<b>12,873</b>	<b>10,930</b>	<b>1,943</b>
<b><u>SPECIAL EDUCATION</u></b>										
SPECIAL EDUCATION HEARINGS AND APPEALS	2381	1,525	1,604	(79)	1,182	718	464	2,707	2,322	385
SPECIAL EDUCATION - LEA	3511	9,238	7,137	2,101	-	-	-	9,238	7,137	2,101
SPECIAL EDUCATION - SEA	3521	22,167	27,537	(5,370)	12,305	11,606	699	34,472	39,143	(4,671)
SPECIAL EDUCATION - NON PUBLIC TUITION	3531	71,492	94,039	(22,547)	2,000	2,795	(795)	73,492	96,834	(23,342)
CHILD AND FAMILY SERVICES	3541	15,500	15,590	(90)	-	-	-	15,500	15,590	(90)
DEPARTMENT OF MENTAL HEALTH	3551	3,800	3,958	(158)	-	-	-	3,800	3,958	(158)
ATTORNEY FEES	3561	9,822	12,866	(3,044)	-	-	-	9,822	12,866	(3,044)
SPECIAL EDUCATION 7 POINT PLAN	3571	3,500	588	2,912	-	-	-	3,500	588	2,912
TRANSPORTATION DIVISION	4411	61,933	68,714	(6,781)	-	-	-	61,933	68,714	(6,781)
TRANSPORTATION ADMINISTRATOR	4412	749	823	(74)	-	-	-	749	823	(74)
SWING SPACE-TRANSPORTATION	4413	3,537	2,270	1,267	-	-	-	3,537	2,270	1,267
<b>TOTAL SPECIAL EDUCATION</b>		<b>203,263</b>	<b>235,126</b>	<b>(31,863)</b>	<b>15,487</b>	<b>15,119</b>	<b>368</b>	<b>218,750</b>	<b>250,245</b>	<b>(31,495)</b>

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year Ended September 30, 2005  
(In thousands)

Organization Name	Org Code	Local Funds			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
PUBLIC ENGAGEMENT - TEACHER AFFAIRS	3371	409	158	251	444	315	129	853	473	380
OFFICE OF FEDERAL GRANTS PROGRAMS	4611	-	-	-	4,478	3,877	601	4,478	3,877	601
LEA ALLOCATIONS FEDERAL	4661	-	-	-	5,003	3,325	1,678	5,003	3,325	1,678
OFFICE OF LEA GRANTS PROGRAMS	3711	-	-	-	9,144	9,247	(103)	9,144	9,247	(103)
<b>DIVISION OF ELEMENTARY SCHOOLS</b>										
ORR ELEMENTARY 21ST CENTURY GRANT	6600	-	-	-	192	61	131	192	61	131
ADAMS ELEMENTARY	5110	1,735	1,996	(261)	105	83	22	1,840	2,079	(239)
AITON ELEMENTARY	5120	2,190	2,484	(294)	299	272	27	2,489	2,756	(267)
AMIDON ELEMENTARY	5130	2,071	2,066	5	177	109	68	2,248	2,175	73
BANCROFT ELEMENTARY	5140	3,510	3,140	370	252	260	(8)	3,762	3,400	362
BARNARD ELEMENTARY	5150	1,891	1,756	135	161	154	7	2,052	1,910	142
BEERS ELEMENTARY	5160	2,146	2,204	(58)	150	152	(2)	2,296	2,356	(60)
BENNING ELEMENTARY	5170	1,449	1,309	140	151	145	6	1,600	1,454	146
BIRNEY ELEMENTARY	5180	2,514	2,448	66	275	246	29	2,789	2,694	95
BOWEN ELEMENTARY	5190	1,746	1,676	70	258	139	119	2,004	1,815	189
BRENT ELEMENTARY	5200	1,496	1,462	34	52	46	6	1,548	1,508	40
BRIGHTWOOD ELEMENTARY	5210	3,039	2,919	120	218	199	19	3,257	3,118	139
BROOKLAND ELEMENTARY	5220	1,716	1,597	119	85	87	(2)	1,801	1,684	117
BRUCE-MONROE ELEMENTARY	5230	2,068	2,030	38	210	184	26	2,278	2,214	64
BUNKER HILL ELEMENTARY	5240	1,744	1,616	128	96	32	64	1,840	1,648	192
BURROUGHS ELEMENTARY	5250	1,481	1,509	(28)	88	70	18	1,569	1,579	(10)
BURRVILLE ELEMENTARY	5260	1,867	1,912	(45)	142	181	(39)	2,009	2,093	(84)
CLARK ELEMENTARY	5270	1,695	1,595	100	186	177	9	1,881	1,772	109
CLEVELAND ELEMENTARY	5280	1,472	1,873	(401)	98	87	11	1,570	1,960	(390)
J.F. COOK ELEMENTARY	5290	1,357	1,455	(98)	159	166	(7)	1,516	1,621	(105)
H.D. COOKE ELEMENTARY	5300	2,818	2,741	77	248	282	(34)	3,066	3,023	43
DAVIS ELEMENTARY	5310	2,069	2,349	(280)	162	81	81	2,231	2,430	(199)
DRAPER ELEMENTARY	5320	1,614	1,565	49	133	127	6	1,747	1,692	55
DREW ELEMENTARY	5330	1,349	1,684	(335)	135	96	39	1,484	1,780	(296)
EATON ELEMENTARY	5340	2,190	2,316	(126)	12	7	5	2,202	2,323	(121)
EMERY ELEMENTARY	5350	1,890	1,884	6	194	185	9	2,084	2,069	15
FEREBEE-HOPE ELEMENTARY	5360	1,656	2,274	(618)	196	201	(5)	1,852	2,475	(623)
FLETCHER-JOHNSON ELEMENTARY	5370	3,412	3,079	333	367	96	271	3,779	3,175	604
GAGE-ECKINGTON ELEMENTARY	5380	1,933	2,118	(185)	223	257	(34)	2,156	2,375	(219)
GARFIELD ELEMENTARY	5390	2,564	2,664	(100)	278	270	8	2,842	2,934	(92)
GARRISON ELEMENTARY	5400	2,030	1,862	168	167	256	(89)	2,197	2,118	79
GIBBS ELEMENTARY	5410	2,437	2,182	255	362	216	146	2,799	2,398	401
GREEN ELEMENTARY	5420	2,078	1,811	267	240	283	(43)	2,318	2,094	224
C.W. HARRIS ELEMENTARY	5430	2,442	2,417	25	260	266	(6)	2,702	2,683	19
P.R. HARRIS ELEMENTARY	5440	4,674	4,569	105	478	344	134	5,152	4,913	239



DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year Ended September 30, 2005  
(In thousands)

Organization Name	Org Code	Local Funds			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
HEARST ELEMENTARY	5450	1,142	1,177	(35)	2	2	-	1,144	1,179	(35)
HENDLEY ELEMENTARY	5460	1,850	1,821	29	180	135	45	2,030	1,956	74
HOUSTON ELEMENTARY	5480	1,885	1,572	313	200	170	30	2,085	1,742	343
HYDE ELEMENTARY	5490	1,343	1,176	167	5	5	-	1,348	1,181	167
JANNEY ELEMENTARY	5500	2,494	1,166	1,328	13	13	-	2,507	1,179	1,328
KENILWORTH ELEMENTARY	5510	2,041	2,087	(46)	252	265	(13)	2,293	2,352	(59)
KETCHAM ELEMENTARY	5520	2,337	2,072	265	257	347	(90)	2,594	2,419	175
KEY ELEMENTARY	5530	1,442	1,551	(109)	1	1	-	1,443	1,552	(109)
KIMBALL ELEMENTARY	5540	2,210	2,414	(204)	271	257	14	2,481	2,671	(190)
M. L. KING ELEMENTARY	5550	2,221	2,422	(201)	209	219	(10)	2,430	2,641	(211)
LAFAYETTE ELEMENTARY	5560	2,643	2,616	27	(15)	7	(22)	2,628	2,623	5
LANGDON ELEMENTARY	5570	2,150	2,184	(34)	139	119	20	2,289	2,303	(14)
LASALLE ELEMENTARY	5580	1,874	2,007	(133)	121	103	18	1,995	2,110	(115)
LECKIE ELEMENTARY	5590	1,728	1,683	45	189	141	48	1,917	1,824	93
LUDLOW-TAYLOR ELEMENTARY	5600	1,738	1,581	157	127	97	30	1,865	1,678	187
MALCOLM X ELEMENTARY	5610	3,196	2,729	467	343	290	53	3,539	3,019	520
MANN ELEMENTARY	5620	1,430	1,210	220	6	9	(3)	1,436	1,219	217
THURGOOD MARSHALL ELEMENTARY	5630	1,965	2,067	(102)	116	89	27	2,081	2,156	(75)
MAURY ELEMENTARY	5640	1,460	1,534	(74)	103	94	9	1,563	1,628	(65)
MCGOGNEY ELEMENTARY	5650	2,105	2,236	(131)	260	126	134	2,365	2,362	3
MERRITT ELEMENTARY	5660	2,634	2,412	222	234	155	79	2,868	2,567	301
MEYER ELEMENTARY	5680	2,072	2,131	(59)	183	172	11	2,255	2,303	(48)
MINER ELEMENTARY	5690	3,358	2,548	810	320	334	(14)	3,678	2,882	796
MONTGOMERY ELEMENTARY	5700	1,468	1,485	(17)	162	171	(9)	1,630	1,656	(26)
MOTEN ELEMENTARY	5710	2,350	1,829	521	263	273	(10)	2,613	2,102	511
MURCH ELEMENTARY	5720	2,570	2,579	(9)	11	9	2	2,581	2,588	(7)
NALLE ELEMENTARY	5730	2,056	2,187	(131)	244	248	(4)	2,300	2,435	(135)
NOYES ELEMENTARY	5740	1,523	1,375	148	86	74	12	1,609	1,449	160
ORR ELEMENTARY	5750	2,404	2,228	176	142	143	(1)	2,546	2,371	175
OYSTER ELEMENTARY	5760	2,921	3,192	(271)	363	368	(5)	3,284	3,560	(276)
PARK VIEW ELEMENTARY	5770	1,992	2,263	(271)	156	192	(36)	2,148	2,455	(307)
PATTERSON ELEMENTARY	5780	1,839	1,732	107	157	147	10	1,996	1,879	117
PAYNE ELEMENTARY	5790	1,638	1,813	(175)	135	152	(17)	1,773	1,965	(192)
PEABODY ELEMENTARY	5800	1,170	1,001	169	92	83	9	1,262	1,084	178
EMILIA REGGIO @ PEABODY	5810	964	539	425	1	1	-	965	540	425
PLUMMER ELEMENTARY	5820	2,013	2,309	(296)	218	236	(18)	2,231	2,545	(314)
POWELL ELEMENTARY	5830	2,125	2,080	45	216	152	64	2,341	2,232	109
RANDLE HIGHLANDS ELEMENTARY	5840	2,588	2,430	158	202	170	32	2,790	2,600	190
RAYMOND ELEMENTARY	5850	2,407	2,254	153	194	193	1	2,601	2,447	154
MARIE REED ELEMENTARY	5860	2,541	2,430	111	209	155	54	2,750	2,585	165
RIVER TERRACE ELEMENTARY	5870	1,470	1,677	(207)	156	125	31	1,626	1,802	(176)
ROSS ELEMENTARY	5880	1,296	1,267	29	70	49	21	1,366	1,316	50
RUDOLPH ELEMENTARY	5890	2,685	2,628	57	278	228	50	2,963	2,856	107
SAVOY ELEMENTARY	5900	2,180	2,084	96	179	133	46	2,359	2,217	142
SEATON ELEMENTARY	5910	2,719	2,208	511	219	253	(34)	2,938	2,461	477

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year Ended September 30, 2005  
(In thousands)

Organization Name	Org Code	Local Funds			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
SHADD ELEMENTARY	5920	1,167	1,062	105	124	107	17	1,291	1,169	122
SHAED ELEMENTARY	5930	1,874	1,957	(83)	205	174	31	2,079	2,131	(52)
SHEPHERD ELEMENTARY	5940	1,859	2,316	(457)	7	-	7	1,866	2,316	(450)
SIMON ELEMENTARY	5950	2,163	2,161	2	230	294	(64)	2,393	2,455	(62)
SLOWE ELEMENTARY	5960	1,907	2,289	(382)	187	184	3	2,094	2,473	(379)
SMOTHERS ELEMENTARY	5970	1,440	1,362	78	153	122	31	1,593	1,484	109
STANTON ELEMENTARY	5980	3,288	3,123	165	335	371	(36)	3,623	3,494	129
STEVENS ELEMENTARY	5990	1,602	1,704	(102)	65	52	13	1,667	1,756	(89)
STODDERT ELEMENTARY	6000	1,344	1,251	93	4	2	2	1,348	1,253	95
TAKOMA ELEMENTARY	6010	2,481	2,433	48	139	91	48	2,620	2,524	96
M.C. TERRELL ELEMENTARY	6020	2,237	1,780	457	248	98	150	2,485	1,878	607
THOMAS ELEMENTARY	6030	2,024	2,198	(174)	173	93	80	2,197	2,291	(94)
THOMSON ELEMENTARY	6040	1,884	1,806	78	130	121	9	2,014	1,927	87
TUBMAN ELEMENTARY	6050	3,476	3,178	298	305	314	(9)	3,781	3,492	289
TURNER ELEMENTARY	6060	2,761	2,741	20	249	190	59	3,010	2,931	79
TRUESDELL ELEMENTARY	6070	2,387	2,323	64	189	173	16	2,576	2,496	80
TYLER ELEMENTARY	6090	1,951	1,919	32	202	149	53	2,153	2,068	85
VAN NESS ELEMENTARY	6100	910	1,182	(272)	107	122	(15)	1,017	1,304	(287)
WALKER-JONES ELEMENTARY	6110	3,085	3,472	(387)	300	100	200	3,385	3,572	(187)
WATKINS ELEMENTARY	6120	2,474	2,144	330	10	71	(61)	2,484	2,215	269
WEBB ELEMENTARY	6130	2,544	3,148	(604)	286	265	21	2,830	3,413	(583)
WEST ELEMENTARY	6150	1,695	1,589	106	108	140	(32)	1,803	1,729	74
WHEATLEY ELEMENTARY	6160	1,670	1,562	108	172	126	46	1,842	1,688	154
WHITTIER ELEMENTARY	6170	2,135	2,385	(250)	165	162	3	2,300	2,547	(247)
WILKINSON ELEMENTARY	6180	3,410	2,997	413	272	296	(24)	3,682	3,293	389
J.O. WILSON ELEMENTARY	6190	2,137	2,346	(209)	265	256	9	2,402	2,602	(200)
WINSTON ELEMENTARY	6200	3,114	3,237	(123)	285	170	115	3,399	3,407	(8)
YOUNG ELEMENTARY	6210	2,730	2,717	13	245	256	(11)	2,975	2,973	2
TEMPORARY SCHOOL-ELEM	6220	-	-	-	3,238	3,645	(407)	3,238	3,645	(407)
CENTRAL ADMINISTRATION SCHOOL - ELEM	6230	4,033	4,725	(692)	-	-	-	4,033	4,725	(692)
<b>TOTAL DIVISION OF ELEMENTARY SCHOOLS</b>		<b>230,362</b>	<b>227,655</b>	<b>2,707</b>	<b>22,476</b>	<b>20,666</b>	<b>1,810</b>	<b>252,838</b>	<b>248,321</b>	<b>4,517</b>
<b>DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS</b>										
MOTEN CENTER - SPEC ED	6240	2,143	827	1,316	58	22	36	2,201	849	1,352
SPECIAL ED - SCHOOLS	6260	7,412	11,430	(4,018)	-	-	-	7,412	11,430	(4,018)
LITERACY IMPROVEMENT PROGRAM	6270	2,010	-	2,010	22,696	21,952	744	24,706	21,952	2,754
BACKUS MIDDLE	6310	2,519	2,322	197	189	164	25	2,708	2,486	222
BROWNE JUNIOR HIGH	6320	3,015	2,838	177	187	164	23	3,202	3,002	200
DEAL JUNIOR HIGH	6330	4,398	4,536	(138)	28	26	2	4,426	4,562	(136)
ELIOT JUNIOR HIGH	6340	1,789	1,958	(169)	151	179	(28)	1,940	2,137	(197)
EVANS MIDDLE	6350	-	648	(648)	-	-	-	-	648	(648)
FRANCIS JUNIOR HIGH	6360	2,282	2,388	(106)	164	158	6	2,446	2,546	(100)
GARNET-PATTERSON MIDDLE	6370	1,945	1,961	(16)	175	179	(4)	2,120	2,140	(20)
HARDY MIDDLE	6380	2,107	2,034	73	12	6	6	2,119	2,040	79

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization**  
**Year Ended September 30, 2005**  
(In thousands)

Organization Name	Org Code	Local Funds			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
HART MIDDLE	6390	3,327	2,875	452	227	166	61	3,554	3,041	513
HINE JUNIOR HIGH	6400	2,872	2,924	(52)	242	153	89	3,114	3,077	37
JEFFERSON JUNIOR HIGH	6410	3,749	3,522	227	302	254	48	4,051	3,776	275
JOHNSON JUNIOR HIGH	6420	3,135	3,140	(5)	332	256	76	3,467	3,396	71
KRAMER MIDDLE	6430	2,806	2,601	205	254	183	71	3,060	2,784	276
LINCOLN MIDDLE	6440	2,199	2,330	(131)	155	106	49	2,354	2,436	(82)
MACFARLAND MIDDLE	6450	3,985	2,941	1,044	294	279	15	4,279	3,220	1,059
RON BROWN MIDDLE	6470	2,157	2,182	(25)	194	143	51	2,351	2,325	26
SHAW JUNIOR HIGH	6480	2,578	2,763	(185)	203	183	20	2,781	2,946	(165)
SOUSA MIDDLE	6490	2,091	2,276	(185)	206	179	27	2,297	2,455	(158)
STUART-HOBSON MIDDLE	6500	2,081	2,011	70	513	394	119	2,594	2,405	189
R.H. TERRELL JUNIOR HIGH	6510	1,957	2,051	(94)	142	113	29	2,099	2,164	(65)
CENTRAL ADMINISTRATION SCHOOL - MIDDLE	6530	-	(15)	15	-	-	-	-	(15)	15
BROWNE CENTER - SPEC ED	6550	1,434	633	801	40	8	32	1,474	641	833
HAMILTON CENTER - SPEC ED	6560	1,508	1,451	57	42	21	21	1,550	1,472	78
KELLY MILLER JUNIOR HIGH	6580	2,169	1,585	584	124	107	17	2,293	1,692	601
<b>TOTAL MIDDLE/JUNIOR HIGH DIVISION</b>		<b>67,668</b>	<b>66,212</b>	<b>1,456</b>	<b>26,930</b>	<b>25,395</b>	<b>1,535</b>	<b>94,598</b>	<b>91,607</b>	<b>2,991</b>
<b><u>DIVISION OF SENIOR HIGH SCHOOLS</u></b>										
JROTC	3421	1,408	1,182	226	883	968	(85)	2,291	2,150	141
ANACOSTIA SENIOR HIGH	7110	3,796	4,416	(620)	256	200	56	4,052	4,616	(564)
BALLOU SENIOR HIGH	7120	6,778	6,785	(7)	497	430	67	7,275	7,215	60
BALLOU IT CENTER	7130	1,300	2,593	(1,293)	-	-	-	1,300	2,593	(1,293)
BANNEKER SENIOR HIGH	7140	2,411	2,484	(73)	91	93	(2)	2,502	2,577	(75)
BELL MULTICULTURAL SENIOR HIGH	7150	4,804	4,811	(7)	318	174	144	5,122	4,985	137
CARDOZO SENIOR HIGH	7160	5,231	5,542	(311)	334	293	41	5,565	5,835	(270)
COOLIDGE SENIOR HIGH	7170	4,080	4,429	(349)	220	163	57	4,300	4,592	(292)
DUNBAR SENIOR HIGH	7180	4,839	4,692	147	274	184	90	5,113	4,876	237
PRE-ENGINEERING SWS @ DUNBAR SHS	7190	642	679	(37)	42	18	24	684	697	(13)
EASTERN SENIOR HIGH	7200	3,753	5,662	(1,909)	319	321	(2)	4,072	5,983	(1,911)
ELLINGTON SCHOOL OF THE ARTS	7210	4,543	4,720	(177)	9	9	-	4,552	4,729	(177)
LUKE C. MOORE ACADEMY	7220	1,562	1,607	(45)	6	6	-	1,568	1,613	(45)
PHELPS SENIOR HIGH	7230	200	1,253	(1,053)	-	5	(5)	200	1,258	(1,058)
ROOSEVELT SENIOR HIGH	7240	4,264	4,078	186	234	176	58	4,498	4,254	244
SCHOOL WITHOUT WALLS	7250	2,187	2,165	22	22	28	(6)	2,209	2,193	16
SPINGARN SENIOR HIGH	7260	3,853	3,217	636	285	190	95	4,138	3,407	731
M.M. WASHINGTON SENIOR HIGH	7270	1,758	1,985	(227)	88	83	5	1,846	2,068	(222)
H.D. WOODSON SENIOR HIGH	7280	4,163	4,748	(585)	499	502	(3)	4,662	5,250	(588)
WOODSON, H.D. SHS - BUSINESS AND FINANCE	7290	943	709	234	69	18	51	1,012	727	285
WOODROW WILSON SENIOR HIGH	7300	7,497	7,725	(228)	300	281	19	7,797	8,006	(209)
BALLOU STAY	7310	1,846	1,519	327	19	19	-	1,865	1,538	327
SPINGARN STAY	7320	579	239	340	7	7	-	586	246	340
TEMPORARY SCHOOLS	7340	-	3,426	(3,426)	-	-	-	-	3,426	(3,426)
MAMIE D LEE	7360	5,384	2,763	2,621	74	25	49	5,458	2,788	2,670

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year Ended September 30, 2005  
(In thousands)

Organization Name	Org Code	Local Funds			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
SHARPE HEALTH	7370	3,535	4,286	(751)	97	80	17	3,632	4,366	(734)
PROSPECT	7380	2,306	1,874	432	50	3	47	2,356	1,877	479
TAFT TRANSITION	7390	2,130	1,584	546	46	33	13	2,176	1,617	559
MM WASHINGTON CENTER - SPEC ED	7400	1,377	632	745	24	1	23	1,401	633	768
SPINGARN SPEC ED CENTER	7430	881	1,058	(177)	14	3	11	895	1,061	(166)
CENTRAL ADMINISTRATION SCHOOL - SHS	7440	-	828	(828)	-	-	-	-	828	(828)
ROOSEVELT STAY	7450	1,061	373	688	20	20	-	1,081	393	688
MCKINLEY HIGH SCHOOL	7870	4,010	2,813	1,197	118	89	29	4,128	2,902	1,226
BANNEKER - IB	7880	359	-	359	-	-	-	359	-	359
CHOICE ACADEMY	7890	1,922	2,005	(83)	450	382	68	2,372	2,387	(15)
OAK HILL	7900	3,876	3,100	776	169	97	72	4,045	3,197	848
YOUTH SERVICE CENTER - YSC	7901	2,100	745	1,355	48	44	4	2,148	789	1,359
FILMORE ART CENTER	7930	408	568	(160)	-	-	-	408	568	(160)
<b>TOTAL DIVISION OF HIGH SCHOOLS</b>		<b>101,786</b>	<b>103,295</b>	<b>(1,509)</b>	<b>5,882</b>	<b>4,945</b>	<b>937</b>	<b>107,668</b>	<b>108,240</b>	<b>(572)</b>
<b>OFFICE OF THE CHIEF FINANCIAL OFFICER</b>										
OFFICE OF THE CHIEF FINANCIAL OFFICER	4311	5,417	4,049	1,368	2,790	5,193	(2,403)	8,207	9,242	(1,035)
CAPPS MAINTENANCE/PAYROLL	4312	1,600	1,600	-	-	-	-	1,600	1,600	-
<b>TOTAL OFFICE OF THE CHIEF FINANCIAL OFFICER</b>		<b>7,017</b>	<b>5,649</b>	<b>1,368</b>	<b>2,790</b>	<b>5,193</b>	<b>(2,403)</b>	<b>9,807</b>	<b>10,842</b>	<b>(1,035)</b>
<b>CHIEF TECHNOLOGY OFFICER</b>										
OFFICE OF MANAGEMENT SERVICES	4511	-	267	(267)	-	-	-	-	267	(267)
OFFICE OF INFORMATION TECHNOLOGY	4521	12,901	7,431	5,470	798	700	98	13,699	8,131	5,568
<b>TOTAL OFFICE OF THE CHIEF TECHNOLOGY OFFICER</b>		<b>12,901</b>	<b>7,698</b>	<b>5,203</b>	<b>798</b>	<b>700</b>	<b>98</b>	<b>13,699</b>	<b>8,398</b>	<b>5,301</b>

DISTRICT OF COLUMBIA PUBLIC SCHOOLS  
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization  
Year Ended September 30, 2005  
(In thousands)

		Local Funds			Federal, Private and Other Sources			Total		
	Org			Variance			Variance			Variance
Organization Name	Code	Budget	Actual	Positive (Negative)	Budget	Actual	Positive (Negative)	Budget	Actual	Positive (Negative)
<b>CONTRACTS AND ACQUISITIONS</b>										
PROCUREMENT DIVISION	4561	2,245	1,886	359	-	-	-	2,245	1,886	359
<b>HUMAN RESOURCES</b>										
OFFICE OF HUMAN RESOURCES	1411	5,543	4,203	1,340	2,684	1,545	1,139	8,227	5,748	2,479
LEAD PRINCIPALS	1421	-	-	-	-	-	-	-	-	-
TEACHER FELLOWS	1431	1,197	683	514	9	(140)	149	1,206	543	663
TOTAL HUMAN RESOURCES		6,740	4,886	1,854	2,693	1,405	1,288	9,433	6,291	3,142
<b>UTILITIES</b>										
FIXED COSTS (RENT, WATER, UTILITIES)	4711	32,408	37,456	(5,048)	-	-	-	32,408	37,456	(5,048)
<b>FEDERAL GRANT PROGRAMS</b>										
HIV AIDS	2391	-	-	-	253	237	16	253	237	16
OFFICE OF COMMUNITY & EDUCATION PROGRAMS	3361	-	-	-	1,589	1,396	193	1,589	1,396	193
EARLY CHILDHOOD ED AND HEAD START	3381	-	-	-	10,157	9,419	738	10,157	9,419	738
EVEN START PROGRAM	3391	-	-	-	1,030	1,030	-	1,030	1,030	-
PRIME DC	8830	-	-	-	490	354	136	490	354	136
TOTAL FEDERAL GRANTS		-	-	-	13,519	12,436	1,083	13,519	12,436	1,083
<b>FACILITIES</b>										
OFFICE OF FACILITIES MANAGEMENT	4211	814	1,322	(508)	1,949	1,352	597	2,763	2,674	89
PLANNING, DESIGN, & CONSTRUCTION DIV	4221	258	208	50	-	-	-	258	208	50
OPERATIONS AND MAINTENANCE DIVISION	4231	30,332	29,083	1,249	-	-	-	30,332	29,083	1,249
REALTY	4241	-	-	-	1,386	2,008	(622)	1,386	2,008	(622)
SCHOOL CUSTODIAL SUPPLIES	7960	4,172	2,651	1,521	-	-	-	4,172	2,651	1,521
TOTAL FACILITIES		35,576	33,264	2,312	3,335	3,360	(25)	38,911	36,624	2,287
<b>LOGISTICS</b>										
LOGISTICS	4251	6,155	4,981	1,174	-	-	-	6,155	4,981	1,174
COMPLIANCE DIVISION	4571	1,077	444	633	-	-	-	1,077	444	633
FOOD SERVICES DIVISION	4581	2,836	6,616	(3,780)	2,701	2,418	283	5,537	9,034	(3,497)
TOTAL LOGISTICS		10,068	12,041	(1,973)	2,701	2,418	283	12,769	14,459	(1,690)
NON PUBLIC AND CHARTER SCHOOLS	7940	-	-	-	20,718	19,787	931	20,718	19,787	931
GRAND TOTAL		\$ 781,389	\$ 781,377	\$ 12	\$ 164,857	\$ 150,307	\$ 14,550	\$ 946,246	\$ 931,684	\$ 14,562